



---

# Pittsford Schools

---

**Superintendent's 2018 – 2019 Proposed Budget  
From Superintendent to Board of Education Adoption**

**April 16, 2018**





# Purpose (Legal Requirement)

Present the Superintendent's recommended 2018-19 Proposed Budget for the Board of Education to consider adopting as their budget to be presented to the voters

- Official Board of Education Action Required
  - Approve/adopt the total spending plan and any additional propositions
  - Approve the NYS Property Tax Report Card



# Budget Guidelines 2018-19

## **Develop a Student based budget focused on:**

- Implementation of rigorous, engaging and authentic curriculum, instruction and assessments
- Providing experiences, both curricular and extracurricular, that support the varied interests and abilities of the whole child
- Social Emotional Learning supports and inclusionary practices
- Integration of data systems and communication that allow for easy and timely accessibility of data for teachers, administrators, students and families
- Hiring and Retaining employees of the highest quality

## **Provide High Quality Professional Development focused on:**

- Strategic Initiative and PCSD Vision
- Curriculum, assessment and instruction
- Professional Learning Communities
- Social and Emotional learning
- Continuous improvement for instructional and non-instructional staff members

Approved by BOE 2/27/18



# Budget Guidelines 2018-19

(Continued)

## **Balance the investment in education with sensitivity to limited community resources by:**

- Seeking new sources of revenue
- Balancing community expectations for services and programs, with the need to be cognizant of changes in property values, income levels, new state/federal tax laws and other economic uncertainties
- Seeking cost efficiencies to further address the costly impact of unfunded and under funded mandates

## **Maintain fiscal stability now and into the future through:**

- Financially prudent and sustainable reserve accounts
- Partnerships, Shared Services, Audits
- Protecting and maintaining our Aal bond rating
- Protecting the community's investment in facilities and infrastructure
- Advocacy with legislators relative to appropriate levels of funding

## **Meet legal mandates and contractual obligations**



# Agenda

- Base Budget – On March 12<sup>th</sup> we were looking at the budget that provided the current programs and services. Nothing more/nothing less (exclusive of Full-Day Kindergarten).
- What has changed since the March 12<sup>th</sup> Work Session that allowed the Base Budget to be balanced
- Full-Day Kindergarten Addendum
  - Appropriations Additions
  - NYS FDK Aid package
  - Tax Levy
  - Use of Fund Balance





# Where were we last month?

- Appropriations: \$133,562,509 +3,497,991 +2.69%
  - Governor's proposed shifting of Extended School Year (Special Ed Summer School) costs to schools was major factor
- Revenues: \$132,829,488 +2,957,793 +2.27%
  - +\$2,834,918 +2.90% Property Tax Cap
  - -\$ 192,823 -0.81% State Aid
  - +\$ 122,875 +2.0% Miscellaneous & Other
  - Use of Fund Balance & Reserves same as recent years at \$2.2 million
- Deficit (Expense > Revenue) **\$733,021**

**Property Tax Cap Override NOT a consideration**



# Impacts of New York State Enacted 2018-19 Budget

- Information distribution slow and some unclear to date
- PCSD again this year received the minimum Foundation Aid increase of 1.9%
- District was successful in getting NYS database updated to include the latest Capital Project Submittals
  - Building Aid increased an additional \$237,000
  - Covering almost all of the Debt Service
  - Reducing the Property Tax Cap to 2.64%
- Due to updates, various categories +/- net of \$+101,000
- Proposed Caps on Aid removed
  - Building
  - Transportation
  - BOCES
- The transfer of NYS Extended School Year costs to schools was eliminated, lowering our budget by almost \$400,000
- Total Operating Aids (excludes Building Aid) decreased - \$190,000
  - NYS new aid package was a decrease of the decrease.





# Compiling the BASE Budget Appropriations

Budget Program Area	2017-18 Adopted Budget	2018-19 Proposed BASE Budget	\$ Change	% Change	
Schools	\$ 50,332,493	\$ 51,158,139	\$ 825,646	1.64%	Retirements
Elementary	\$ 17,306,310	\$ 17,580,175	\$ 273,865	1.58%	
Middle	\$ 13,729,601	\$ 14,018,513	\$ 288,912	2.10%	
High	\$ 19,296,582	\$ 19,559,451	\$ 262,869	1.36%	
Central Student Svcs	\$ 9,559,083	\$ 9,867,727	\$ 308,644	3.23%	
Curriculum & Instruct	\$ 3,693,416	\$ 3,838,891	\$ 145,475	3.94%	Online Testing Req
Support Services	\$ 14,670,195	\$ 15,093,187	\$ 422,992	2.88%	Fuel & Spec Ed Busing
Central Admin	\$ 1,084,364	\$ 1,179,610	\$ 95,246	8.78%	H.R. & Pub Comm Staffing
Undistributed	\$ 50,724,967	\$ 52,003,175	\$ 1,278,208	2.52%	Gov Cost Shift
<b>Total</b>	<b>\$ 130,064,518</b>	<b>\$ 133,140,729</b>	<b>\$ 3,076,211</b>	<b>2.37%</b>	





# Compiling the BASE Budget – Revenues

Revenue	2017-18 Adopted Budget	2018-19 Proposed BASE Budget	\$ Change	% Change
<b><i>State Aid - Operating</i></b>				
Foundation	\$ 8,901,636	\$ 9,070,901	\$ 169,265	1.90%
Excess Cost - Spec Ed	\$ 938,568	\$ 899,085	\$ (39,483)	-4.21%
Transportation	\$ 3,044,000	\$ 3,184,358	\$ 140,358	4.61%
BOCES	\$ 2,632,896	\$ 2,298,431	\$ (334,465)	-12.70%
Urban/Suburban Aid	\$ 1,071,629	\$ 950,287	\$ (121,342)	-11.32%
Instruct Matls	\$ 588,761	\$ 586,180	\$ (2,581)	-0.44%
<b>Total Operating Aid</b>	<b>\$ 17,177,490</b>	<b>\$ 16,989,242</b>	<b>\$ (188,248)</b>	<b>-1.10%</b>
<b><i>Categorical Aids</i></b>				
Building Aid	\$ 6,500,330	\$ 7,007,757	\$ 507,427	7.81%
<b>Total State Aid</b>	<b>\$ 23,677,820</b>	<b>\$ 23,996,999</b>	<b>\$ 319,179</b>	<b>1.35%</b>
Misc. Other	\$ 6,264,590	\$ 6,436,175	\$ 171,585	2.74%
Fund Bal & Reserves	\$ 2,247,000	\$ 2,247,000	\$ -	0.00%
Property Tax Levy	\$ 97,875,108	\$ 100,460,555	\$ 2,585,447	2.64% At Tax Cap
<b>Total Revenues</b>	<b>\$ 130,064,518</b>	<b>\$ 133,140,729</b>	<b>\$ 2,757,032</b>	<b>2.12%</b>
<b>Total Appropriations</b>	<b>\$ 130,064,518</b>	<b>\$ 133,140,729</b>	<b>\$ 3,076,211</b>	<b>2.37%</b>
<b>Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>BALANCED</b>	



# Addendum to Proposed BASE Budget – Full Day Kindergarten

- The Opportunity
  - The Enacted NYS Budget for the first time provided for a multi-year approach to “FDK Conversion Aid”
    - First year full formula allocation, then declining over next two years
    - This modification to the current FDK Conversion Aid is only available to schools that convert in 2018-19 or 2019-20
- The Challenge
  - The Enacted NYS Budget did not:
    - Amend the annual Foundation Aid process to include our students as a full weighting or the increased enrollment to generate additional annual Foundation Aid
  - Projected Enrollment & Sectioning/Staffing
    - Difficult to predict exactly how many will actually come
    - Better to be reasonably conservative and prepared
    - Plan with an eye toward the future



# State Aid Proposals

Fiscal Year
1 Implementation
2
3
Total

Previous Law
\$731,000
0
0
\$731,000

Enacted NYS Budget
\$649,150
\$421,948
\$227,203
\$1,298,301



# Addendum to Proposed BASE Budget – Full Day Kindergarten

- Staffing \$1,720,496
  - Salaries & Benefits
    - 18 Sections Teachers & Para Professionals
    - 5 Bus Drivers – funded by discontinuing mid-day Kindergarten bus runs
    - This is an implementation & recurrent cost
  
- Equipment \$ 223,101
  - Smart-boards & sound systems
  - Implementation only cost
  - Funded through Senate/DASNY (Dormitory Authority) Grant
  
- Contractual & Misc . \$ 12,617
  
- Supplies & Materials \$ 262,937



# Addendum to Proposed BASE Budget – Full Day Kindergarten

- Capital Costs \$1,185,000
  - Implementation only costs
    - Purchase 5 buses, Parking Extension – Allen Creek & Park Road
    - Districtwide classroom and related renovations
  - Fully funded by Bus Purchase & Capital Reserves
- Total Year One Implementation Costs \$3,404,151
- Less Support (Funding) \$2,034,150
  - Year 1 FDK Conversion Aid \$ 649,150
  - Senate/DASNY Grant \$ 200,000
  - Withdraw from Reserves \$1,185,000
- Appropriated Fund Balance \$1,370,001
  - Use of accumulated prior years surplus to balance
  - If actual revenue is more and/or expenses less than projected, less use of Fund Balance will result

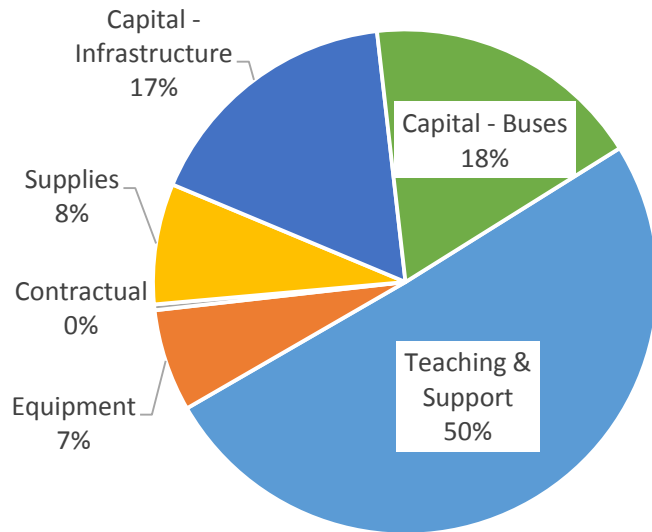


# Full Day Kindergarten Financial Composition

## Year One Implementation

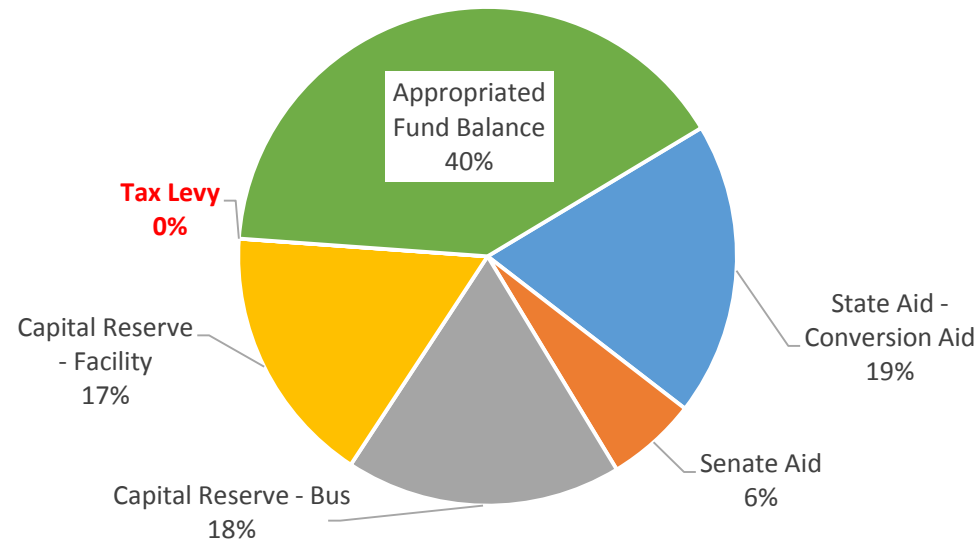
### How much will it cost?

\$3.4 million Appropriations



### What is the financial support?

\$3.4 million Revenues



NYS is funding 25% of first year FDK costs, District Fund Balance & Reserves (Savings) is funding 75%, with **NO impact on the Tax Levy**



# Compiling the Superintendent's Proposed Budget - Appropriations

Budget Program Area	2017-18 Adopted Budget	2018-19 Proposed BASE Budget	Full Day K Startup	2018-19 Proposed Budget	\$ Change	% Chg
Schools	\$ 50,332,493	\$ 51,157,946	\$ 1,508,575	\$ 52,666,521	\$ 2,334,028	4.64%
Elementary	\$ 17,306,310	\$ 17,579,982	\$ 1,508,575	\$ 19,088,557	\$ 1,782,247	10.30%
Middle	\$ 13,729,601	\$ 14,018,513		\$ 14,018,513	\$ 288,912	2.10%
High	\$ 19,296,582	\$ 19,559,451		\$ 19,559,451	\$ 262,869	1.36%
Central Student Svcs	\$ 9,559,083	\$ 9,867,727		\$ 9,867,920	\$ 308,837	3.23%
Curriculum & Instruct	\$ 3,693,416	\$ 3,838,891		\$ 3,838,891	\$ 145,475	3.94%
Support Services	\$ 14,670,195	\$ 15,093,187		\$ 15,093,187	\$ 422,992	2.88%
Central Admin	\$ 1,084,364	\$ 1,179,610		\$ 1,179,610	\$ 95,246	8.78%
Undistributed	\$ 50,724,967	\$ 52,003,175	\$ 1,895,576	\$ 53,898,751	\$ 3,173,784	6.26%
<b>Total</b>	<b>\$ 130,064,518</b>	<b>\$ 133,140,536</b>	<b>\$ 3,404,151</b>	<b>\$ 136,544,880</b>	<b>\$ 6,480,362</b>	<b>4.98%</b>

Elementary & Undistributed due to Full-Day Kindergarten





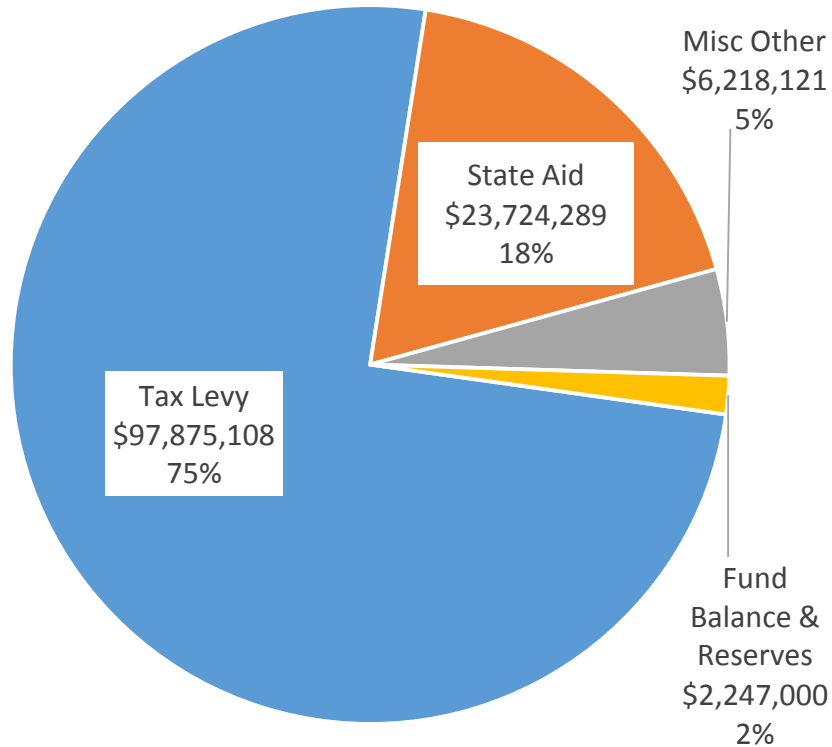
# Compiling the Superintendent's Proposed Budget - Revenues

Revenue	2017-18 Adopted Budget	2018-19 Proposed BASE Budget	Full Day K Startup	2018-19 Proposed Budget	\$ Change	% Change
<b>State Aid - Operating</b>						
Foundation	\$ 8,901,636	\$ 9,070,901		\$ 9,070,901	\$ 169,265	1.90%
FDK Conversion	\$ -	\$ -	\$ 649,150	\$ 649,150	\$ 649,150	
Sanate/DASNY Grant	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	
Excess Cost - Spec Ed	\$ 938,568	\$ 899,085		\$ 899,085	\$ (39,483)	-4.21%
Transportation	\$ 3,044,000	\$ 3,184,358		\$ 3,184,358	\$ 140,358	4.61%
BOCES	\$ 2,632,896	\$ 2,298,431		\$ 2,298,431	\$ (334,465)	-12.70%
Urban/Suburban Aid	\$ 1,071,629	\$ 950,287		\$ 950,287	\$ (121,342)	-11.32%
Instruct Matls	\$ 588,761	\$ 586,180		\$ 586,180	\$ (2,581)	-0.44%
<b>Total Operating Aid</b>	<b>\$ 17,177,490</b>	<b>\$ 16,989,242</b>	<b>\$ 849,150</b>	<b>\$ 17,838,392</b>	<b>\$ 660,902</b>	<b>3.85%</b>
<b>Categorical Aids</b>						
Building Aid	\$ 6,500,330	\$ 7,007,757		\$ 7,007,757	\$ 507,427	7.81%
<b>Total State Aid</b>	<b>\$ 23,677,820</b>	<b>\$ 23,996,999</b>	<b>\$ 849,150</b>	<b>\$ 24,846,149</b>	<b>\$ 1,168,329</b>	<b>4.93%</b>
Misc. Other	\$ 6,264,590	\$ 6,436,175		\$ 6,436,175	\$ 171,585	2.74%
Use of Fund Balance	\$ 1,534,000	\$ 1,534,000	\$ 1,370,001	\$ 2,904,001	\$ 1,370,001	89.31%
Use of Reserves	\$ 713,000	\$ 713,000	\$ 1,185,000	\$ 1,898,000	\$ 1,185,000	166.20%
<b>Property Tax Levy</b>	<b>\$ 97,875,108</b>	<b>\$ 100,460,555</b>		<b>\$ 100,460,555</b>	<b>\$ 2,585,447</b>	<b>2.64% At Tax Cap</b>
<b>Total Revenues</b>	<b>\$ 130,064,518</b>	<b>\$ 133,140,729</b>	<b>\$ 3,404,151</b>	<b>\$ 136,544,880</b>	<b>\$ 5,312,033</b>	<b>4.08%</b>
<b>Total Appropriations</b>	<b>\$ 130,064,518</b>	<b>\$ 133,140,729</b>	<b>\$ 3,404,151</b>	<b>\$ 136,544,880</b>	<b>\$ 6,480,362</b>	<b>4.98%</b>
<b>Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>BALANCED</b>	

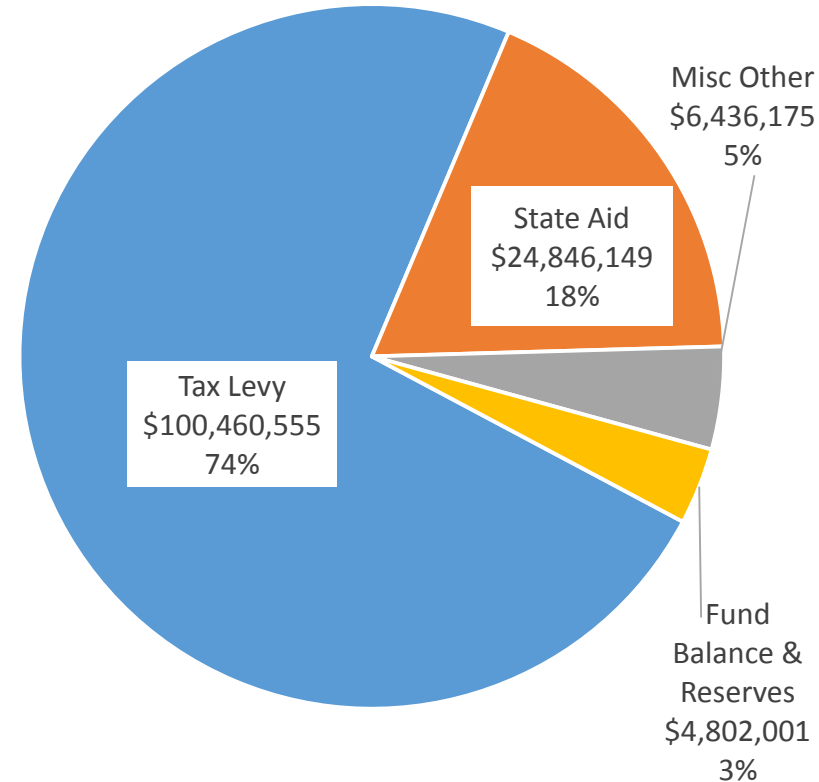


# Budget Support Composition

**2017-18 Approved Budget**



**2018-19 Proposed Budget (with FDK)**





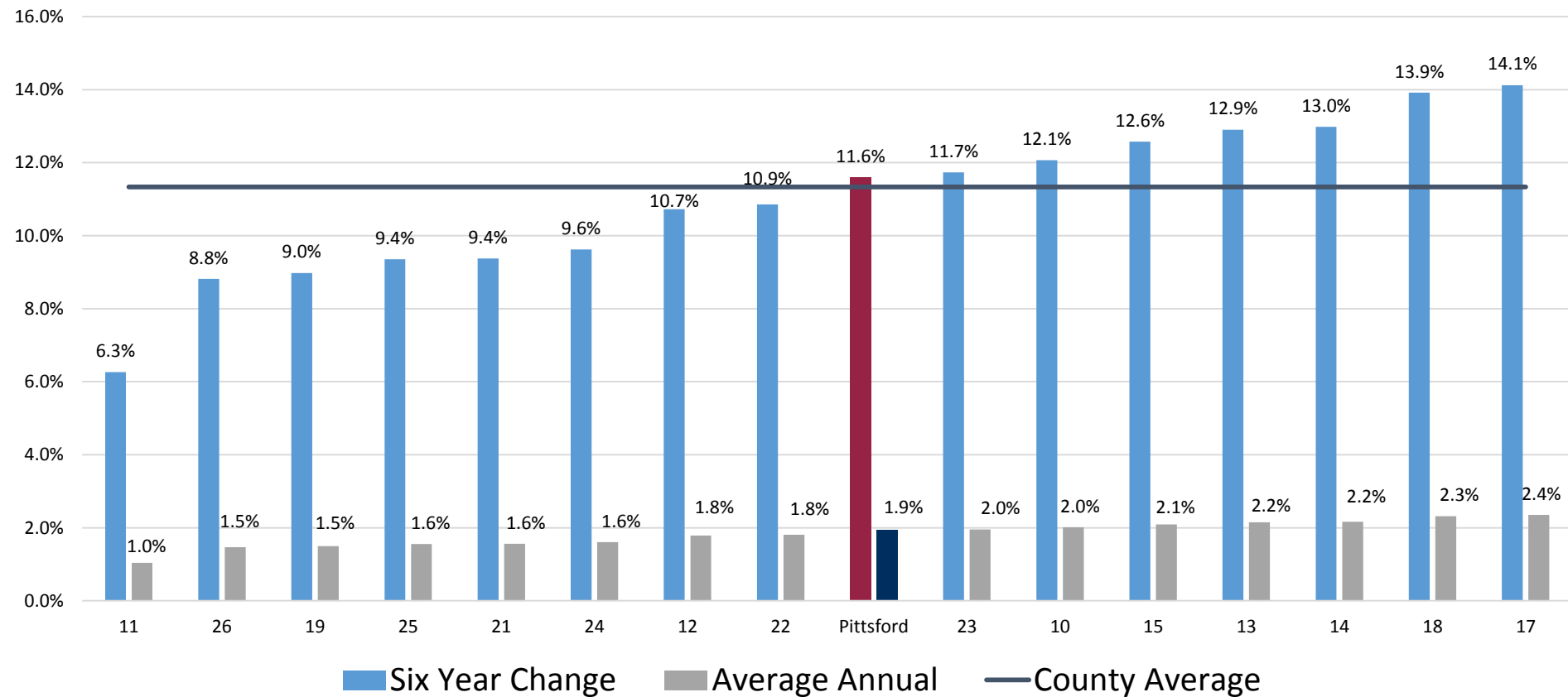
# Fast Facts

- The Property Tax Cap increase reduced from 2.90% to 2.64% in the Proposed 2018-19 Budget
- The Proposed 2018-19 Tax Levy increase is 2.64%
  - No change with the implementation of FDK
- To fund the Implementation of FDK:
  - One Time Startup Costs:
    - \$ 800,150 in additional Conversion Aid & Grants – Personnel and supplies
    - \$1,185,000 from Capital & Bus Purchase Reserve – buses, renovations & equipment
  - Recurrent Personnel Costs:
    - \$1,370,508 increased use of Fund Balance to cover portion not covered by Aid
- If FDK were not part of the proposed budget:
  - The Tax Levy increase would be the same at 2.64%
  - Use of Fund Balance & Reserves would decrease
- Contained Tax Levy growth within the County average, despite lowest Foundation Aid increase in the County



# How have we measured up since the Tax Cap?

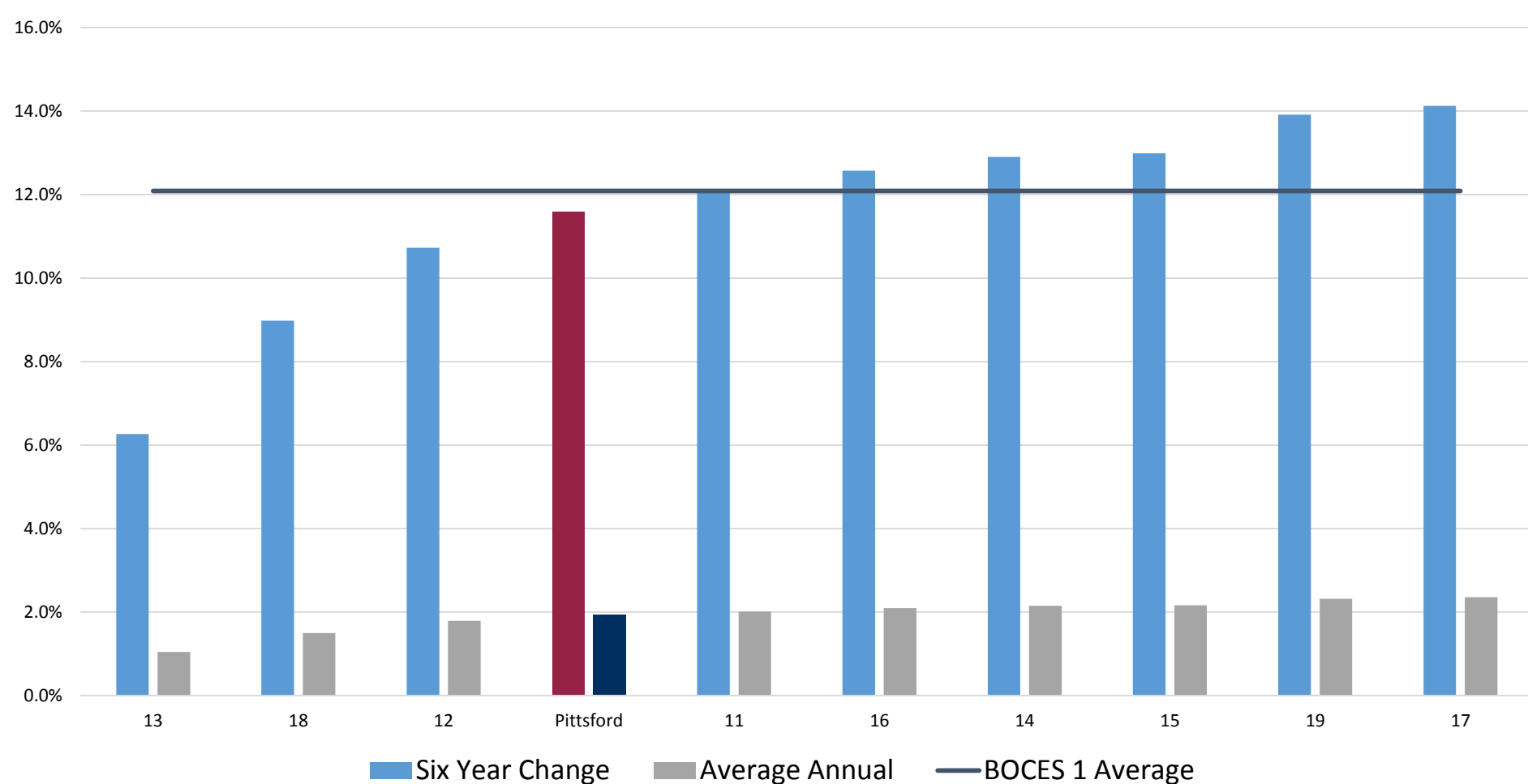
**Monroe County Tax Levy Trend - Fiscal Year 2013 through 2018**  
*Since the Tax Cap through the 2017-2018 Approved Budget*





# How have we measured up since the Tax Cap?

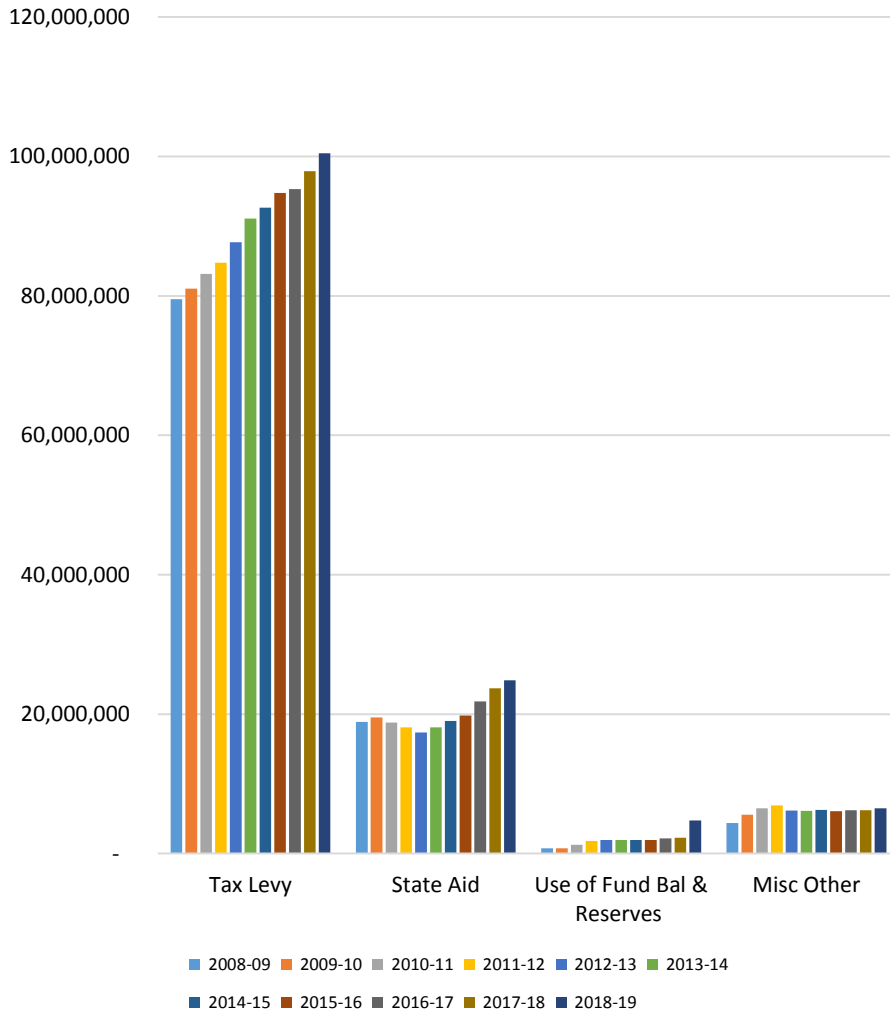
BOCES 1 (East Side) Tax Levy Trend



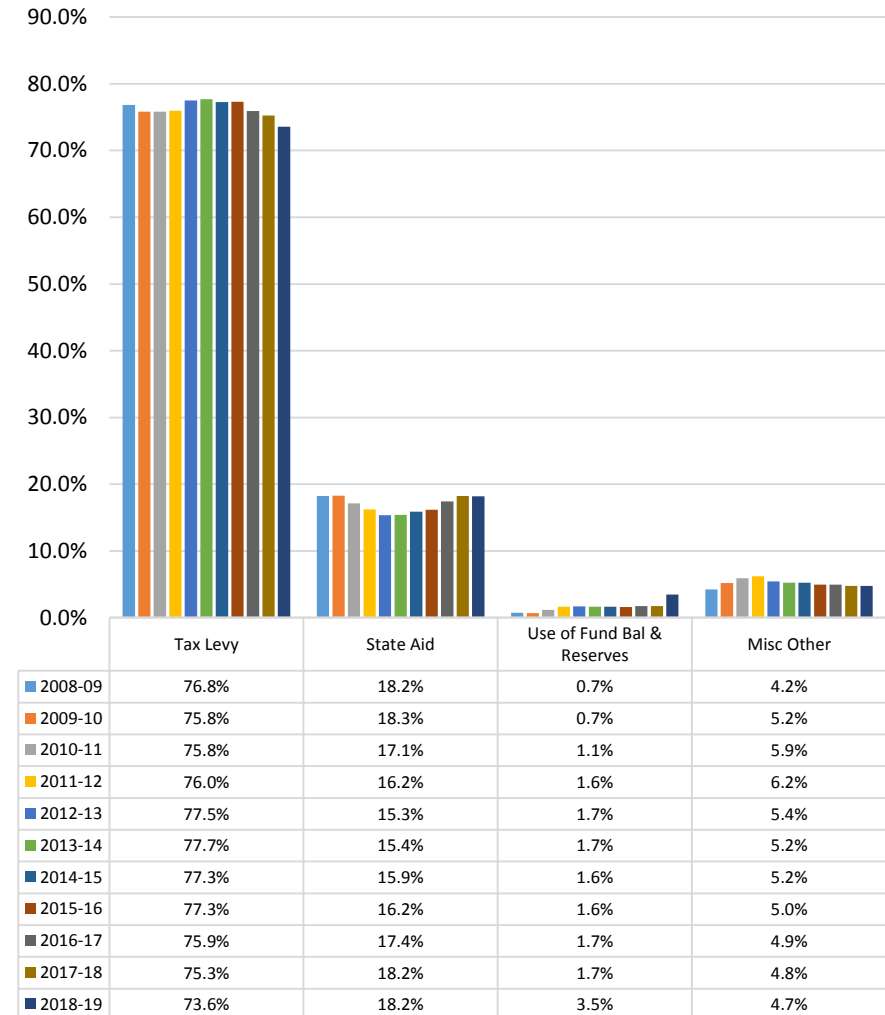


# Revenue Trend Data

**Budget Support (Revenue) Composition Trend  
in Dollars**



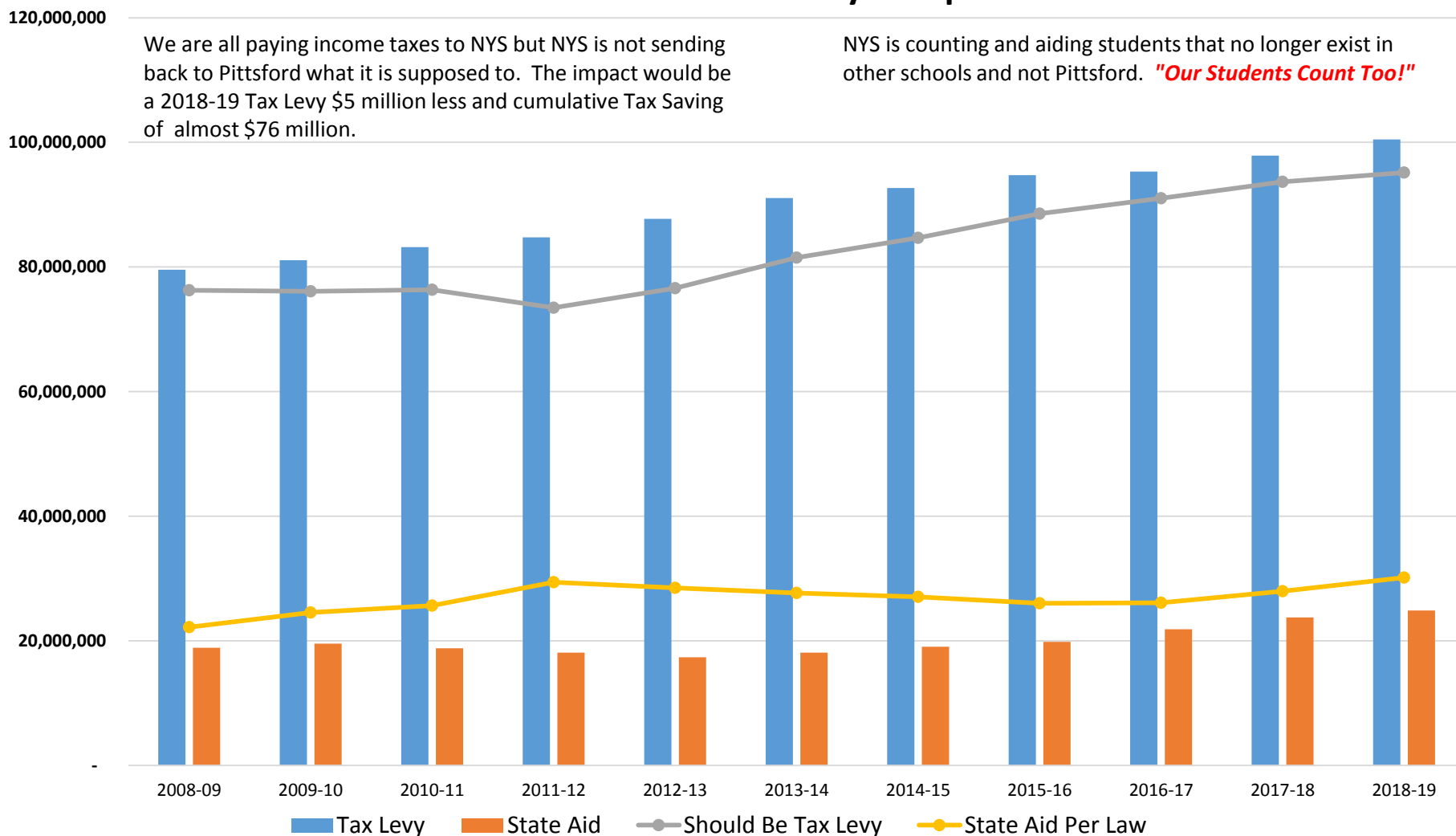
**Revenue Composition As Percent of Total  
Budget**





# State Aid and The Tax Levy – they both are taxes, but one forces the other

## Actual State Aid & Tax Levy Compared to Law

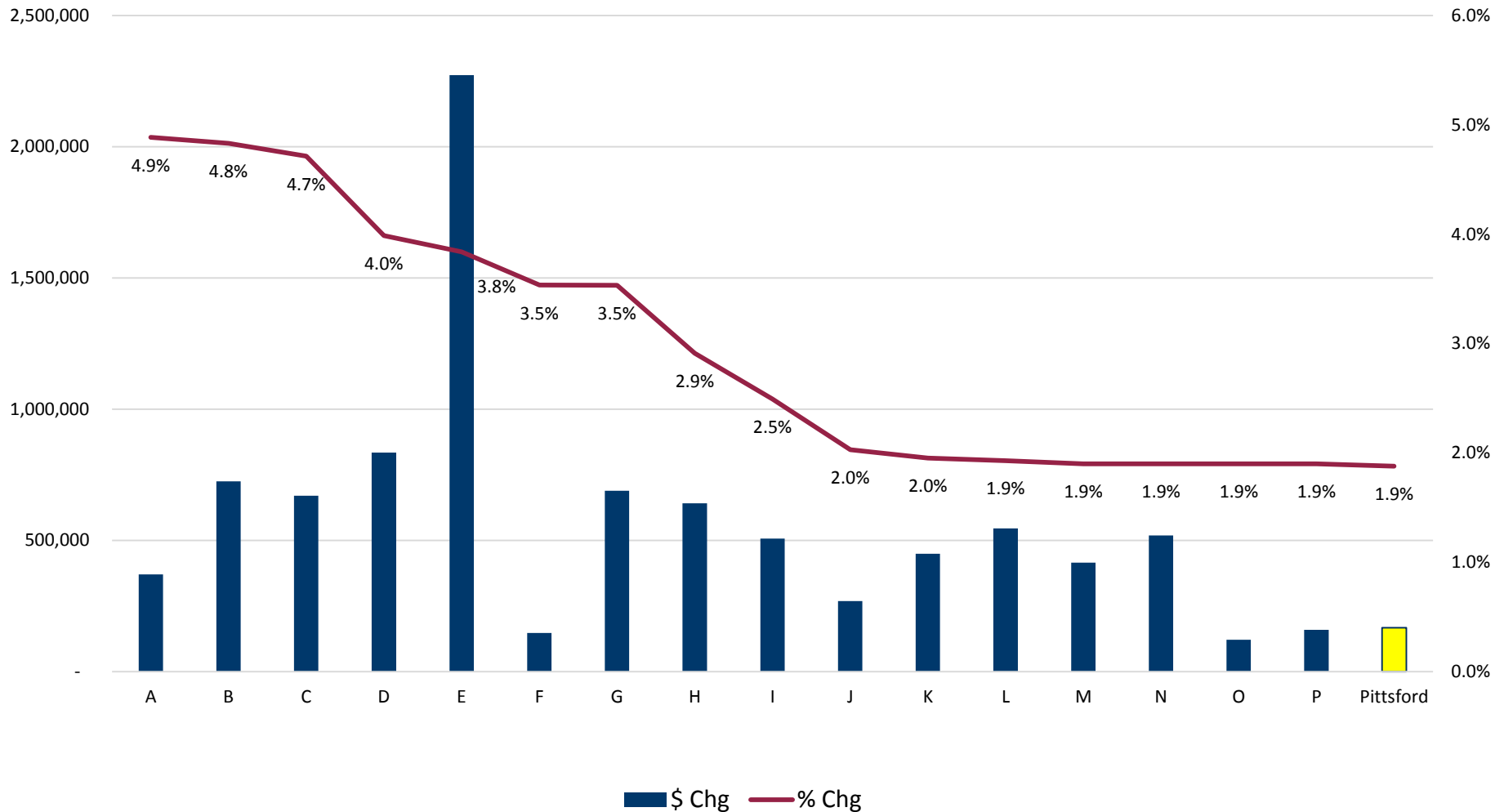






# How was the Foundation Aid increase distributed?

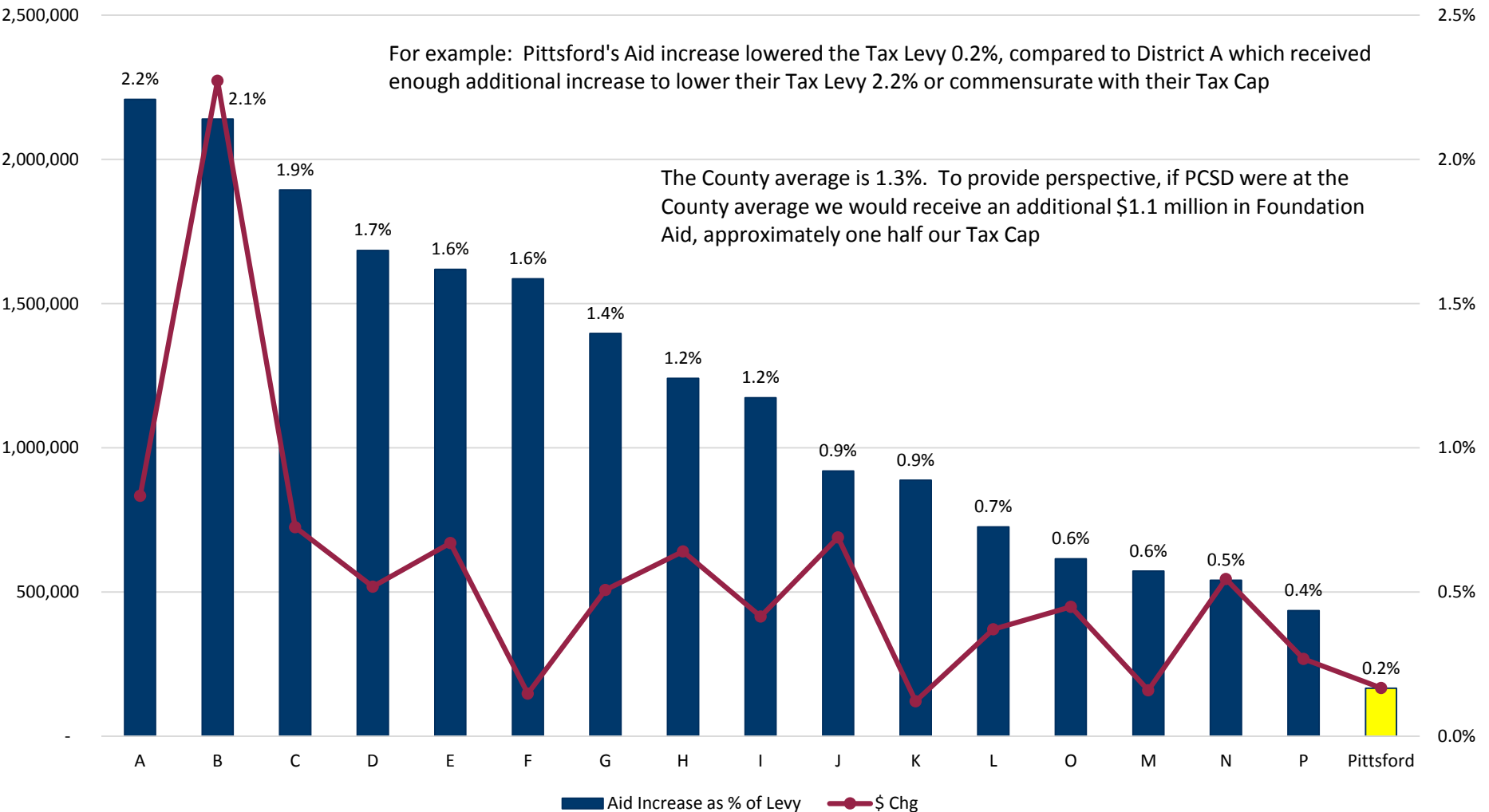
Foundation Aid Change - Enacted NYS Budget





# How much help to lowering the Tax Levy was the increase in Foundation Aid?

## Foundation Aid Increase as Percent of Tax Levy





# Bus Purchase Reserve

## Proposition Capital Reserve Fund – Purchase of Buses

- Purchase of nine replacement buses (65 passenger), one wheel chair accessible (30 passenger) bus and two 36 passenger buses per District replacement schedule
- Total Authorized Withdrawal for Purchases \$1,324,047 (less trade-in allowance)
  - Trade-in allowance for twelve buses will reduce total cost **Will not impact the tax levy**
  - Will generate approximately \$820,000 State Aid that will replenish the reserve
  - All buses being replaced are more than ten years old and/or have more than 100,000 miles
  - Buses for the implementation of Full-Day Kindergarten are **NOT** part of this proposition, they are included with all the FDK costs in the Proposed Budget.





# Bus Purchase Reserve

## **PROPOSITION – Capital Reserve Fund – Purchase of Buses**

Shall the following resolution be adopted, to wit:

***BE IT RESOLVED***, that the Board of Education of the Pittsford Central School District is hereby authorized to withdraw from the “Capital Reserve Fund – Purchase of Buses” a sum of money not to exceed One Million, Three Hundred Twenty-four Thousand, Forty-seven Dollars (\$1,324,047), less trade-in allowance, to be used for the purchase of nine (9) replacement sixty-five passenger buses, one (1) wheel chair bus and two (2) thirty-six passenger buses and communications equipment used in the operation of such buses. State Aid generated on these purchases may be returned to the Capital Reserve Fund – Purchase of Buses.

***Will not impact the tax levy or the tax rate***



# **Pittsford Central School District 2018-2019 Budget Adoption**

**May 7      Public Budget Hearing**

**May 15     Budget Vote and Board Election**



# Pittsford Central School District 2018-2019 Budget Adoption

- Board of Education Questions & Discussion
- End of Presentation
- Presentation may be reviewed on District's website  
[www.pittsfordschools.org](http://www.pittsfordschools.org)